

FORM
N-30X
(REV. 2003)

AMENDED
CORPORATION INCOME TAX RETURN

Calendar year ☐ _____ or other tax year
beginning ☐ _____, _____ and ending ☐ _____, _____

AMD UNP 008 PNT INT

• PRINT OR TYPE •	Name	• Federal Employer I.D. No.
	Dba or C/O	• Hawaii G.E./Use I.D. No.
	Address (number and street)	• Business Activity Code No. (Use number shown on federal Form 1120 or 1120A)
	City or town, State, and ZIP Code. If this is a foreign address, see Instructions.	

Enter name and address used on original return (if same as above, write "Same").

Taxation District Office where original return was filed ➤

Fill in applicable items and use Part II to explain any changes.

INCOME AND DEDUCTIONS	A. As originally reported or as adjusted (see Specific Instr.)	B. Net change (Increase or Decrease—explain in Part II)	C. Correct Amount		
1. Total income			1●		
2. Total deductions			2●		
3. Taxable income before adjustments (line 1 minus line 2)			3		
4. Adjustments—add to income			4		
5. Subtotal taxable income (add lines 3 and 4)			5		
6. Adjustments—deduct from income			6		
7. Taxable income for Hawaii tax purposes			7●		
8. Tax			8		
9. Recapture of Capital Goods Excise Tax Credit			9		
10. Recapture of Low-Income Housing Tax Credit			10		
11. Recapture of High Technology Business Investment Tax Credit			11		
12. Total tax (add lines 8 through 11)			12		

Payments and Credits

13. Estimated tax payments			13●		
14. Tax paid with Form N-301 (Automatic Extension of Time To File)			14●		
15. Nonrefundable credits			15●		
16. Other tax credits			16		
17. Tax paid with (or after) the filing of the original return			17		
18. Total of lines 13 through 17, column C			18		
19. Overpayment, if any, shown on original return or as later adjusted			19		
20. Line 18 minus line 19			20		

Amount You Owe or Refund

21. Amount you owe (line 12, column C minus line 20)	21●		
Make check payable to HAWAII STATE TAX COLLECTOR (see Instructions)			
22. Refund (line 20 minus line 12, column C)	22●		
23. If the change pertains to a net operating loss carryback. check here ➤ ● <input type="checkbox"/>			

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

DECLARATION

Please Sign Here	➤ _____ ➤	Signature of officer	Date
	_____	Print or type name of officer	Title
★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No			
This designation does not replace Form N-848, Power of Attorney.			
Paid Preparer's Information	Preparer's Signature ➤ _____	Date	Preparer's identification number
	Print Preparer's Name ➤ _____		Check if self-employed ➤ <input type="checkbox"/>
	Firm's name (or yours if self-employed), Address and ZIP Code ➤ _____		Federal E.I. No. ➤ _____
			Phone no. ➤ _____

BE SURE TO COMPLETE PAGE 2

FORM N-30X

• ATTACH CHECK OR MONEY ORDER AND FORM N-201V HERE •

PART II

EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS, CREDITS, ETC. Enter the line reference from page 1 for which a change is reported, and give the reason for each change. Show computation in detail.

ATTACH APPLICABLE SCHEDULES**General Instructions:**

NOTE: Hawaii's Net Income Tax Law requires the filing of an amended corporate income tax return as a report to the Department of Taxation when the corporation's taxable income is changed for federal income tax purposes.

Use of Form N-30X. — Use Form N-30X to correct a corporation income tax return that was previously filed on Form N-30 or later adjusted by an amended return, claim for refund, or an examination of the original return.

Generally, a claim for refund may be filed within 3 years from the time the return was filed (returns filed before the due date are considered filed on the due date).

Do not use this form in lieu of application for refund on Form N-309. Use Form N-30X to claim a refund attributable to an NOL filed more than 12 months after the close of the loss year. Attach to Form N-30X copies of the first 2 pages of the corporation's federal return for the loss year, any forms or schedules from which the carryback results, and forms or schedules for items refigured in the carryback years.

When to File. — File Form N-30X only after the corporation has filed its original return.

Information on Income, Deductions, Tax Computations, etc. — Refer to the instructions for the corporate income tax return and related schedules and forms, for the year you are amending, concerning the taxability of certain types of income, the allowability of certain expenses as deductions from income, computation of tax, etc. For additional information or assistance, contact the taxation district office.

Where to File. — Mail this form to the taxation district office where the corporation filed its original return.

Specific Instructions

Tax Year. — In the space provided above the name, enter the calendar year or the month and year in which the fiscal year of the tax return being amended begins and ends.

Foreign Address. — If the corporation's address is outside the United States or its possessions or territories, enter the information on the line for "City or town, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Column A

Line 1. — Enter the TOTAL INCOME amount from the original return, or as later adjusted.

Line 2. — Enter the TOTAL DEDUCTIONS amount from the original return, or as later adjusted.

Line 4. — Enter the total amount of adjustments ADDED to taxable income or loss from the original return, or as later adjusted.

Line 6. — Enter the total amount of adjustments DEDUCTED from taxable income or loss on the original return, or as later adjusted.

Line 7. — If the corporation's income is not apportioned, subtract the amount on line 6 from the amount on line 5 to compute the taxable income for Hawaii purposes.

Line 8. — Enter the total tax amount from the original return, or as later adjusted.

Line 13. — Enter the total of prior year's overpayment allowed as a credit and current year's estimated tax payments shown on the original return, or as later adjusted.

Line 15. — Enter the amount of nonrefundable credits from the original return, or as later adjusted.

Line 16. — Enter the total of the Capital Goods Excise Tax Credit, the Fuel Tax Credit for Commercial Fishers, the Motion Picture and Film Production Income Tax Credit, the Hotel Construction and Remodeling Tax Credit, the Tax Credit for Research Activities, the Drought Mitigating Water Storage Facility Tax Credit, and the Ethanol Investment Tax Credit claimed on the original return, or as later adjusted.

Column B

Lines 1, 2, 4, 6, and 8 through 16. — Enter the increases or decreases the corporation is making. Explain the increase or decrease in Part II. If more space is needed to explain the change, attach a separate statement. If the change involves an item of income, deduction, or credit that the corporation income tax return or its instructions requires it to support with a schedule, statement, or form, attach the appropriate schedule, statement, or form to Form N-30X.

For accrual basis taxpayers, an adjustment to the state income tax and charitable contributions deductions must be made based on the change to taxable income shown on line 7. This adjustment is an increase or decrease in deductions for Part II.

Column C

Lines 1, 2, 4, 6, and 8 through 16. — Add the increase in column B to the amounts in column A or subtract the decrease in column B from the amount in column A. Report the result in column

C. For any item the corporation does not change, enter the amount from column A in column C.

Line 8. — Compute the amended amount of tax using the taxable income of line 7, column C. Use Schedule J, Form N-30 on the original return to make the necessary tax computation.

Line 19. — Overpayment. — Enter the amount of overpayment the corporation received (or expects to receive) or the amount it had credited to estimated tax. The amount must be considered in preparing Form N-30X since any refund due the corporation from its original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form N-30X.

Line 21. — Amount You Owe. — Attach your check or money order for the full amount and Form N-201V when you file. Make check or money order payable to "Hawaii State Tax Collector." Be sure to write your Federal E.I. number, "Form N-30X," and the applicable tax year on it. Please draw your check on a U.S. bank and pay in U.S. dollars. **Do not send cash.** If line 21 is under \$1, you do not have to pay.

Line 22. — Refund. — If the corporation is entitled to a refund larger than the amount claimed on its original return, line 22 on this form will show only the additional amount of refund. This additional amount will be refunded separately from the amount claimed on its original return.

Signature. — The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

The corporation may authorize the Department of Taxation to discuss its tax return with its paid preparer by checking the "Yes" box above the paid preparer's signature. Checking "Yes" will allow the department to contact the paid preparer to answer any questions that may arise during the processing of the corporation's return. This designation does not replace Form N-848, Power of Attorney.

Preparer. — If a corporation officer filled in Form N-30X, the space under the signature of officer should remain blank. If someone prepares Form N-30X and does not charge the corporation, that person should not sign the return. Certain others who prepared Form N-30X should not sign. See Form N-30 instructions for more information on preparers and their responsibilities.

Note: The Department of Taxation will compute any interest due and will either include it in the refund or bill the corporation for the interest.

MAILING ADDRESSES

OAHU DISTRICT OFFICE
P. O. Box 3559
HONOLULU, HAWAII 96811-3559

MAUI DISTRICT OFFICE
P. O. Box 913
WAILUKU, HAWAII 96793-0913

HAWAII DISTRICT OFFICE
P. O. Box 1377
HILO, HAWAII 96721-1377

KAUAI DISTRICT OFFICE
P. O. Box 1688
LIHUE, HAWAII 96766-5688